



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WEST BEND WATER UTILITY

Principal Office: 1115 S. MAIN STREET
WEST BEND, WI 53095

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I TERRANCE H KIEKHAEFER of
(Person responsible for accounts)

_____, City of West Bend Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2002
(Signature of person responsible for accounts)	(Date)

MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WEST BEND WATER UTILITY

Utility Address: 1115 S. MAIN STREET
WEST BEND, WI 53095

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR TERRANCE H. KIEKHAEFER

Title: MANAGER

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

E-mail Address: wbwu@ci.west-bend.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR. DOUGLAS BADE

Title: COUNCIL PRESIDENT

Office Address:

1115 S MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5100

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:** 12/31/2001**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: MR TERRANCE H KIEKHAEFER**Title:** MANAGER**Office Address:**

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040**Fax Number:** (262) 335 - 5032**E-mail Address:** wbwu@ci.west-bend.wi.us

Name of utility commission/committee: N/A - City Council is governing body

Names of members of utility commission/committee:

MR DOUG BADE, COUNCIL PRESIDENT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,663,234	3,406,070	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,529,022	1,518,057	2
Depreciation Expense (403)	613,532	590,500	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	446,684	436,146	5
Total Operating Expenses	2,589,238	2,544,703	
Net Operating Income	1,073,996	861,367	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,073,996	861,367	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	88,408	85,244	10
Miscellaneous Nonoperating Income (421)	0	27,972	11
Total Other Income	88,408	113,216	
Total Income	1,162,404	974,583	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	(7,490)	15,500	13
Total Miscellaneous Income Deductions	(7,490)	15,500	
Income Before Interest Charges	1,169,894	959,083	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	102,996	84,398	14
Amortization of Debt Discount and Expense (428)	21,770	17,301	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	193,946	200,314	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	318,712	302,013	
Net Income	851,182	657,070	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,208,865	4,571,292	20
Balance Transferred from Income (433)	851,182	657,070	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	33,700	19,497	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,026,347	5,208,865	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	88,408	5
Total (Acct. 419):	88,408	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
INTEREST CHARGED TO CONSTRUCTION	(7,490)	8
Total (Acct. 426):	(7,490)	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
FORGIVENESS OF PUBLIC FIRE PROTECTION	25,000	10
ADDITIONAL TAX EQUIVALENT FOR 2000	8,700	11
Total (Acct. 435)--Debit:	33,700	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,663,234	0	0	0	3,663,234	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,663,234	0	0	0	3,663,234	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	664,273		664,273	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	97,904		97,904	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	762,177	0	762,177	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	25,688,044	24,411,841	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,066,755	4,623,736	2
Net Utility Plant	20,621,289	19,788,105	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	20,621,289	19,788,105	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,765,000	1,785,000	7
Other Investments (124)	503,295	522,216	8
Special Funds (125-128)	2,593,432	1,167,390	9
Total Other Property and Investments	4,861,727	3,474,606	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,265	10,426	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	909,329	349,614	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	914,668	779,400	15
Other Accounts Receivable (143)	23,170	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	305,069	201,319	18
Materials and Supplies (151-163)	35,674	36,221	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,195,175	1,376,980	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	99,091	90,141	24
Other Deferred Debits (182-186)	125,063	53,007	25
Total Deferred Debits	224,154	143,148	
Total Assets and Other Debits	27,902,345	24,782,839	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,716,006	2,291,724	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,026,347	5,208,865	28
Total Proprietary Capital	8,742,353	7,500,589	
LONG-TERM DEBT			
Bonds (221-222)	5,030,000	4,510,000	29
Advances from Municipality (223)	3,825,167	2,703,401	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	8,855,167	7,213,401	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	125,067	81,744	33
Payables to Municipality (233)	127,804	181,882	34
Customer Deposits (235)			35
Taxes Accrued (236)	414,429	396,000	36
Interest Accrued (237)	114,746	99,749	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	189,005	196,309	41
Total Current and Accrued Liabilities	971,051	955,684	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,333,774	9,113,165	49
Total Liabilities and Other Credits	27,902,345	24,782,839	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	24,932,247	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	5,516				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	750,281				7
Total Utility Plant	25,688,044	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,066,755	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	5,066,755	0	0	0	
Net Utility Plant	20,621,289	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	4,623,736				4,623,736	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	613,532				613,532	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	29,529				29,529	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,138				1,138	10
Other credits (specify):						11
Property Records Adjustment	12,000				12,000	12
Total credits	656,199	0	0	0	656,199	13
Debits during year						14
Book cost of plant retired	213,180				213,180	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	213,180	0	0	0	213,180	19
Balance End of Year	5,066,755	0	0	0	5,066,755	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	35,674	36,221	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>35,674</u>	<u>36,221</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 DEBT ISSUE	4,050	428	15,306	1
1994 DEBT ISSUE	1,000	428	1,945	2
1997 DEBT ISSUE	940	428	3,423	3
1998 DEBT ISSUE	4,600	428	18,204	4
1999 DEBT ISSUE	1,290	428	13,156	5
2000 DEBT ISSUE	4,790	428	21,437	6
2001 DEBT ISSUE	3,170	428	25,620	7
Total			99,091	
Unamortized premium on debt (251)				
NONE				8
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,291,724	1
Changes during year (explain):		
TIF DISTRICT ADDITIONS	424,282	2
Balance end of year	<u>2,716,006</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Revenue Bonds	03/01/1998	03/01/2008	4.60%	1,070,000	1
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.35%	2,420,000	2
2000 REVENUE BONDS	04/01/2000	03/01/2010	5.22%	795,000	3
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	745,000	4
Total Bonds (Account 221):				5,030,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 5,030,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 G. O. refunding	07/01/1994	07/01/2006	4.00%	293,892	1
1994 G.O. notes	07/01/1994	07/01/2000	3.00%	0	2
1994 State Trust Fund	03/15/1994	03/15/1999	4.00%	0	3
1997 Promissory note	04/01/1997	04/01/2007	5.00%	744,087	4
1998 G.O. debt	03/01/1998	09/01/2004	4.27%	39,859	5
Advance from sewer utility	12/31/1989	12/31/1999	8.00%	1,466,586	6
1992 G. O. debt	02/01/1992	02/01/2009	6.00%	1,280,743	7
Total for Account 223				<u>3,825,167</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	396,000	1
Accruals:		
Charged water department expense	446,684	2
Charged electric department expense		3
Charged sewer department expense	9,316	4
Other (explain):		
NONE		5
Total Accruals and other credits	456,000	
Taxes paid during year:		
County, state and local taxes	389,066	6
Social Security taxes	43,682	7
PSC Remainder Assessment	4,823	8
Other (explain):		
NONE		9
Total payments and other debits	437,571	
Balance end of year	414,429	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Revenue Bonds	17,612	48,636	50,316	15,932	1
2001 REVENUE BONDS		24,390	13,550	10,840	2
1999 REVENUE BONDS	10,223	29,970	30,250	9,943	3
Subtotal	27,835	102,996	94,116	36,715	
Advances from Municipality (223)					
Advance from sewer	2,385	16,567	4,845	14,107	4
1992 G.O. Advance	36,648	83,174	85,347	34,475	5
1994 G.O. refunding	7,390	13,745	14,780	6,355	6
1994 G. O. Notes	0			0	7
State Trust Fund 1994	0			0	8
1997 Promissory Note	10,545	38,794	39,922	9,417	9
2000 REVENUE BONDS	14,109	39,887	40,863	13,133	10
1998 GO Notes	837	1,779	2,072	544	11
Subtotal	71,914	193,946	187,829	78,031	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	99,749	296,942	281,945	114,746	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	9,113,165	0	0	0	0	9,113,165	1
Add credits during year:							
For Services	107,793					107,793	2
For Mains	100,438					100,438	3
Other (specify):							
HYDRANTS	12,378					12,378	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,333,774	0	0	0	0	9,333,774	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF	1,765,000	1
Total (Acct. 123):	1,765,000	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	503,295	2
Total (Acct. 124):	503,295	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	87,500	4
Total (Acct. 126):	87,500	
Other Special Funds (128):		
REDEMPTION ACCOUNT	276,794	5
RESERVE ACCOUNT	244,614	6
CONSTRUCTION ACCOUNT	1,984,524	7
Total (Acct. 128):	2,505,932	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	914,668	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	914,668	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS BILLINGS	23,170	17
Total (Acct. 143):	23,170	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPAL (TAX ROLL, ADD'L PUBLIC FIRE, ENG. LABOR, MISC.)	187,968	18
RECEIVABLE FROM CAPITAL PROJECTS FUND (COLD STORAGE ADDITION, MISC)	64,046	19
RECEIVABLE FROM SEWER UTILITY (LABOR CHARGES, MISC.)	16,074	20
RECEIVABLE FROM DEBT SERVICE (DEBT SERVICE PAYMENT)	36,981	21
Total (Acct. 145):	305,069	
Prepayments (165):		
NONE		22
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	125,063	24
Total (Acct. 183):	125,063	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPAL (INSURANCE, PAYROLL RELATED ITEMS)	124,127	28
PAYABLE TO SEWER UTILITY (MAINT. & EQUIPMENT RENTAL CHARGES)	1,619	29
PAYABLE TO CAPITAL PROJECTS FUND (VARIOUS AMTS , ALL UNDER \$1,000)	2,058	30
Total (Acct. 233):	127,804	
Other Deferred Credits (253):		
NONE		31
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	24,517,740	0	0	0	24,517,740	1
Materials and Supplies	35,947	0	0	0	35,947	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	4,845,245	0	0	0	4,845,245	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,223,469	0	0	0	9,223,469	6
Other (specify):						
NONE					0	7
Average Net Rate Base	10,484,973	0	0	0	10,484,973	
Net Operating Income	1,073,996	0	0	0	1,073,996	8
Net Operating Income as a percent of						
Average Net Rate Base	10.24%	N/A	N/A	N/A	10.24%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,503,865	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,617,606	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,121,471	
Net Income		
Net Income	851,182	5
Percent Return on Proprietary Capital	10.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

The Utility borrowed \$745,000 on April 1, 2001.

6. Formal proceedings with the Public Service Commission.

New utility rates were placed into effect 03/01/2001 as authorized by the commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

emailed comment on 1/28/03:

Thank you for your quick response. I just have one comment. Item 1 of your response indicates that the \$26,437 reported in Account 474 is for return on net investment in meters charged to sewer department. However, there is already \$34,900 reported in Account 474 for that purpose. Item 1 also indicates it includes bulk water sales. Bulk water sales are more appropriately reported in the 460-464 accounts. Please follow that procedure in the future.

response received 1/27/03:

January 27, 2003

Elaine Engelke
Financial Specialist
Public Service Commission of Wisconsin
610 N. Whitney Way
Madison, WI 53707-7854

RE: 2001 Analytical Review

Dear Ms. Engelke :

This letter is in response to your request for information regarding our 2001 Annual Report. The following responses are offered for your consideration.

Item #1 - The funds reported in Account 474 reflect the return on net investment in meters charged to the sewer department and other bulk water sales.

Item #2 - There are a significant number of services with multiple customers per service in the City of West Bend.

Item #3 - As follows:

Decrease in account 61400 - Well #11 rehabilitation project was completed in the prior year which caused that year's expenses to be higher. In 2001, no major rehabilitation projects were completed.

Increase in account 64100 - Polyphosphates are now being added to our system, therefore chemical costs have increased.

Increase in account 65200 - Labor and supply costs for maintenance of chemical feed equipment have increased.

Decrease in account 92800 - Contractual service costs decreased, no rate increase application was prepared or filed.

Increase in account 93000 - Amounts charged to the Water Utility by various General City Departments increased.

Increase in account 93100 - The amount the utility pays to the City of West Bend for its portion of the use of City Hall.

Decrease in account 93200 - Labor and contractual service amounts decreased. No major repairs were done on the building.

If you have any other questions or concerns, please contact me.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Ruth Mueller
West Bend Water Utility
262-335-5040

emailed new contact email address 1/03 ele
email 12/20/02:
Dear Mr. Kiekhaefer:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the head notes of the Other Operating Revenues (Water) schedule on page W-4, please provide a more detailed description of the \$26,437 reported in Account 474, Other Water Revenues and follow this procedure in the future.
2. During our review we noted 8,021 services in use reported in the Water Services schedule and 10,045 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future. This issue was also addressed in item number 4 of our letter dated August 28, 2001 concerning our review of the utility's 2000 annual report.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,495,713	1
Total Sales of Water	3,495,713	
Other Operating Revenues		
Forfeited Discounts (470)	29,887	2
Miscellaneous Service Revenues (471)	380	3
Rents from Water Property (472)	75,917	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	61,337	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	167,521	
Total Operating Revenues	3,663,234	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	10,569	8
Pumping Expenses (620-633)	260,865	9
Water Treatment Expenses (640-652)	99,804	10
Transmission and Distribution Expenses (660-678)	456,696	11
Customer Accounts Expenses (901-905)	72,147	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	628,941	14
Total Operation and Maintenance Expenses	1,529,022	
Other Operating Expenses		
Depreciation Expense (403)	613,532	15
Amortization Expense (404-407)		16
Taxes (408)	446,684	17
Total Other Operating Expenses	1,060,216	
Total Operating Expenses	2,589,238	
NET OPERATING INCOME	1,073,996	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	9,205	567,292	1,773,772	4
Commercial	757	259,258	610,807	5
Industrial	83	136,156	226,968	6
Total Metered Sales to General Customers (461)	10,045	962,706	2,611,547	
Private Fire Protection Service (462)	228		364,974	7
Public Fire Protection Service (463)			417,381	8
Other Sales to Public Authorities (464)	63	45,561	101,811	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	10,336	1,008,267	3,495,713	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	417,381	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	417,381	
Forfeited Discounts (470):		
Customer late payment charges	29,887	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	29,887	
Miscellaneous Service Revenues (471):		
SERVICE REVENUES	380	7
Total Miscellaneous Service Revenues (471)	380	
Rents from Water Property (472):		
RENTS	75,917	8
Total Rents from Water Property (472)	75,917	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	34,900	10
Other (specify):		
OTHER WATER SALES	26,437	11
Total Other Water Revenues (474)	61,337	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	95	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	10,474	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	10,569	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	4,974	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	123,828	17
Pumping Labor and Expenses (624)	17,423	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	25,173	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	5,031	22
Maintenance of Structures and Improvements (631)	21,563	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	62,873	25
Total Pumping Expenses	260,865	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	1,417	26
Chemicals (641)	50,614	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	14,714	28
Miscellaneous Expenses (643)	868	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	157	31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	32,034	33
Total Water Treatment Expenses	99,804	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	2,330	35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	11,485	37
Customer Installations Expenses (664)	1,883	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	15,429	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	11,574	43
Maintenance of Transmission and Distribution Mains (673)	258,235	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	103,918	46
Maintenance of Meters (676)	11,810	47
Maintenance of Hydrants (677)	40,032	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	456,696	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	686	50
Meter Reading Labor (902)	14,153	51
Customer Records and Collection Expenses (903)	57,308	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	72,147	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	206,026	56
Office Supplies and Expenses (921)	31,372	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	36,411	59
Property Insurance (924)		60
Injuries and Damages (925)	34,245	61
Employee Pensions and Benefits (926)	205,342	62
Regulatory Commission Expenses (928)	8,750	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	31,382	65
Rents (931)	33,505	66
Maintenance of General Plant (932)	41,908	67
Total Administrative and General Expenses	628,941	
Total Operation and Maintenance Expenses	1,529,022	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		414,429	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,316	2
Net property tax equivalent		405,113	
Social Security		41,948	3
PSC Remainder Assessment		4,823	4
Other (specify): CAPITALIZED INTEREST		(5,200)	5
Total tax expense		446,684	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198424				3
County tax rate	mills		3.782977				4
Local tax rate	mills		9.004786				5
School tax rate	mills		7.462416				6
Voc. school tax rate	mills		1.552451				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.001054				10
Less: state credit	mills		1.133560				11
Net tax rate	mills		20.867494				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.004786				14
Combined School Tax Rate	mills		9.014867				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.019653				17
Total Tax Rate	mills		22.001054				18
Ratio of Local and School Tax to Total	dec.		0.819036				19
Total tax net of state credit	mills		20.867494				20
Net Local and School Tax Rate	mills		17.091227				21
Utility Plant, Jan. 1	\$	24,411,841	24,411,841				22
Materials & Supplies	\$	36,221	36,221				23
Subtotal	\$	24,448,062	24,448,062				24
Less: Plant Outside Limits	\$	392,475	392,475				25
Taxable Assets	\$	24,055,587	24,055,587				26
Assessment Ratio	dec.		1.008000				27
Assessed Value	\$	24,248,032	24,248,032				28
Net Local & School Rate	mills		17.091227				29
Tax Equiv. Computed for Current Year	\$	414,429	414,429				30
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	414,429					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	103,417		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	374,124		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	477,541	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	436,150	6,176	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	899,676	20,066	17
Diesel Pumping Equipment (326)	398,256		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,734,082	26,242	
WATER TREATMENT PLANT			
Land and Land Rights (330)	76,102		21
Structures and Improvements (331)	719,642		22
Water Treatment Equipment (332)	777,174	35,352	23
Total Water Treatment Plant	1,572,918	35,352	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	52,719		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			103,417	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(32,508)	341,616	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(32,508)	445,033	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		107,612	549,938	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,730	(296,735)	620,277	17
Diesel Pumping Equipment (326)		241,269	639,525	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	2,730	52,146	1,809,740	
WATER TREATMENT PLANT				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)		(19,638)	700,004	22
Water Treatment Equipment (332)	9,204		803,322	23
Total Water Treatment Plant	9,204	(19,638)	1,579,428	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			52,719	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,295,033		26
Transmission and Distribution Mains (343)	11,188,647	502,430	27
Fire Mains (344)	0		28
Services (345)	2,033,328	99,990	29
Meters (346)	1,089,313	82,437	30
Hydrants (348)	1,509,909	199,879	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	18,168,949	884,736	
GENERAL PLANT			
Land and Land Rights (389)	20,950		33
Structures and Improvements (390)	677,699	3,929	34
Office Furniture and Equipment (391)	50,510		35
Computer Equipment (391.1)	56,757	1,720	36
Transportation Equipment (392)	427,488	28,227	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	153,974	7,533	39
Laboratory Equipment (395)	2,946		40
Power Operated Equipment (396)	164,175	41,115	41
Communication Equipment (397)	3,717	429	42
SCADA Equipment (397.1)	404,904		43
Miscellaneous Equipment (398)	186,624	910	44
Other Tangible Property (399)	0		45
Total General Plant	2,149,744	83,863	
Total utility plant in service directly assignable	24,103,234	1,030,193	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	24,103,234	1,030,193	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)		11,614	2,306,647	26
Transmission and Distribution Mains (343)	6,433		11,684,644	27
Fire Mains (344)			0	28
Services (345)		12,000	2,145,318	29
Meters (346)	74,816		1,096,934	30
Hydrants (348)	8,298	(11,614)	1,689,876	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	89,547	12,000	18,976,138	
GENERAL PLANT				
Land and Land Rights (389)			20,950	33
Structures and Improvements (390)			681,628	34
Office Furniture and Equipment (391)			50,510	35
Computer Equipment (391.1)	7,500		50,977	36
Transportation Equipment (392)			455,715	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	5,514		155,993	39
Laboratory Equipment (395)			2,946	40
Power Operated Equipment (396)	97,335		107,955	41
Communication Equipment (397)			4,146	42
SCADA Equipment (397.1)			404,904	43
Miscellaneous Equipment (398)	1,350		186,184	44
Other Tangible Property (399)			0	45
Total General Plant	111,699	0	2,121,908	
Total utility plant in service directly assignable	213,180	12,000	24,932,247	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	213,180	12,000	24,932,247	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	254,309	2.90%	10,378	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	254,309		10,378	
PUMPING PLANT				
Structures and Improvements (321)	198,684	3.20%	15,777	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	230,000	4.40%	33,439	12
Diesel Pumping Equipment (326)	100,259	4.40%	22,831	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	528,943		72,047	
WATER TREATMENT PLANT				
Structures and Improvements (331)	119,036	3.20%	22,714	16
Water Treatment Equipment (332)	115,955	3.30%	26,078	17
Total Water Treatment Plant	234,991		48,792	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	655,974	1.90%	43,716	19
Transmission and Distribution Mains (343)	1,135,789	1.30%	148,676	20
Fire Mains (344)	0			21
Services (345)	459,135	2.90%	60,590	22
Meters (346)	139,896	5.50%	60,122	23
Hydrants (348)	207,294	2.20%	35,198	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,598,088		348,302	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					264,687	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	264,687	
321					214,461	8
322					0	9
323					0	10
324					0	11
325	2,730				260,709	12
326					123,090	13
327					0	14
328					0	15
	2,730	0	0	0	598,260	
331					141,750	16
332	9,204				132,829	17
	9,204	0	0	0	274,579	
341					0	18
342					699,690	19
343	6,433				1,278,032	20
344					0	21
345				12,000	531,725	22
346	74,816		401		125,603	23
348	8,298		308		234,502	24
349					0	25
	89,547	0	709	12,000	2,869,552	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	174,958	2.90%	19,710	26
Office Furniture and Equipment (391)	24,452	5.80%	2,930	27
Computer Equipment (391.1)	47,350	26.70%	14,380	28
Transportation Equipment (392)	380,560	13.30%	58,733	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	79,650	5.80%	8,989	31
Laboratory Equipment (395)	2,230	5.80%	171	32
Power Operated Equipment (396)	110,710	7.50%	10,205	33
Communication Equipment (397)	22,941	9.20%	37,613	34
SCADA Equipment (397.1)	150,370	9.20%		35
Miscellaneous Equipment (398)	14,184	5.80%	10,811	36
Other Tangible Property (399)	0			37
Total General Plant	1,007,405		163,542	
Total accum. prov. directly assignable	4,623,736		643,061	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 4,623,736		 643,061	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					194,668	26
391					27,382	27
391.1	7,500				54,230	28
392					439,293	29
393					0	30
394	5,514				83,125	31
395					2,401	32
396	97,335				23,580	33
397			429		60,983	34
397.1					150,370	35
398	1,350				23,645	36
399					0	37
	111,699	0	429	0	1,059,677	
	213,180	0	1,138	12,000	5,066,755	
					0	38
	213,180	0	1,138	12,000	5,066,755	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			87,634	87,634	1
February			77,524	77,524	2
March			84,668	84,668	3
April			81,699	81,699	4
May			89,175	89,175	5
June			96,536	96,536	6
July			108,896	108,896	7
August			103,486	103,486	8
September			87,486	87,486	9
October			90,606	90,606	10
November			81,771	81,771	11
December			86,856	86,856	12
Total annual pumpage	0	0	1,076,337	1,076,337	
Less: Water sold				1,008,267	13
Volume pumped but not sold				68,070	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				68,070	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,498	23
Date of maximum: 8/8/2001					24
Cause of maximum:					25
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,186	26
Date of minimum: 4/8/2001					27
Total KWH used for pumping for the year				1,257,022	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	1
700 N. KUESTER LANE	11	80	30	700,000	Yes	2
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	3
2000 W. DECORAH	13	102	30	1,500,000	Yes	4
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	5
1115 EVERGREEN STREET	5	398	21	375,000	Yes	6
1507 HIGHLAND VIEW DRIVE	7	88	30	1,000,000	Yes	7
1404 OAK STREET	8	93	30	1,200,000	Yes	8
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1997	1996	1991	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	380	600	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	10
Year Installed	1991	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	14
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	1986	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	1,550	330	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	23
Year Installed	1978	1991	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	1507 HIGHLAND VIEW	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1992	1997	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	740	870	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1966	1966	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	14
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	400	1,600	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1990	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #6	BOOSTER #6-1		1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER		5
Year Installed	1991	1991		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,000	1,000		8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR		10
Year Installed	1997	1962		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	10TH AVENUE	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1959	1978	1967	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	10	234	6	10
Total capacity in gallons (actual)	197,000	1,000,000	298,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AIRSTRIPPER	BARTON	HOSPITAL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1990	1967	1997	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	10	234	90	10
Total capacity in gallons (actual)	120,000	300,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			15
				16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y			23
				24
Is water fluoridated (yes, no)?	Y			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTHWEST	UNIVERSITY	WELL #8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		4
				5
Year constructed	1997	1978		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	315	154		10
				11
Total capacity in gallons (actual)	400,000	2,000,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	20
				21
Is a corrosion control chemical used (yes, no)?			N	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	13,100	0	0	0	13,100	1
M	D	6.000	311,314	263	0	0	311,577	2
M	D	8.000	148,955	4,419	0	0	153,374	3
M	D	10.000	66,039	909	0	0	66,948	4
M	T	10.000	6,630	0	0	0	6,630	5
M	D	12.000	98,486	10,012	150	0	108,348	6
M	T	12.000	17,144	0	0	0	17,144	7
M	T	14.000	81	0	0	0	81	8
M	T	16.000	3,817	0	0	0	3,817	9
M	T	18.000	694	0	0	0	694	10
Total Within Municipality			666,260	15,603	150	0	681,713	
M	D	8.000	3,973	0	0	0	3,973	11
M	D	12.000	5,162	0	0	0	5,162	12
Total Outside of Municipality			9,135	0	0	0	9,135	
Total Utility			675,395	15,603	150	0	690,848	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,556	0	0	0	3,556		1
L	0.750	938	0	1	0	937		2
M	1.000	2,130	0	0	0	2,130		3
L	1.000	12	0	0	0	12		4
L	1.250	2	0	0	0	2		5
M	1.250	760	86	0	0	846		6
M	1.500	109	2	0	0	111		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	160	1	0	0	161		10
M	3.000	4	0	0	0	4		11
M	4.000	95	1	1	0	95		12
M	6.000	88	4	0	0	92		13
M	8.000	39	24	0	0	63		14
M	10.000	1	0	0	0	1		15
Total Utility		7,905	118	2	0	8,021	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,154	980	730	1	9,405	742	1
0.750	501	59	40	(1)	519	40	2
1.000	259	32	20	(1)	270	24	3
1.250	2	0	2	0	0	0	4
1.500	155	10	12	0	153	32	5
2.000	120	10	14	(1)	115	22	6
3.000	29	0	0	0	29	11	7
4.000	19	0	0	0	19	7	8
6.000	5	0	0	0	5	3	9
Total:	10,244	1,091	818	(2)	10,515	881	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,749	343	43	17	6	247	9,405	1
0.750	420	70	8	1	0	20	519	2
1.000	100	130	15	6	0	19	270	3
1.250	0	0	0	0	0	0	0	4
1.500	1	116	8	12	0	16	153	5
2.000	0	78	7	17	0	13	115	6
3.000	0	19	1	3	1	5	29	7
4.000	0	8	3	6	0	2	19	8
6.000	0	1	1	1	0	2	5	9
Total:	9,270	765	86	63	7	324	10,515	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	19				19	1
Within Municipality	1,158	53	9		1,202	2
Total Fire Hydrants	1,177	53	9	0	1,221	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 424

Number of distribution system valves end of year: 2,123

Number of distribution valves operated during year: 600

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Adjustment to account 314 reflects reclassification of changing of line meters.

Adjustment to accounts 321, 325, and 326 reflect adjustments made during inventory of fixed assets.

Adjustment to account 331 reflects reclassification of chlorine room addition.

Adjustment to accounts 342 and 348 reflect reclassification of booster can.

Adjustment to account 345 reflects correction of prior year entry to retire 6" copper service.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 397 - The accumulated depreciation at the end of the year is greater than the plant balance due to plant retirements made. No additional depreciation will be recorded in 2002.

Account 391.1 - The accumulated depreciation at the end of the year is greater than the plant balance due to retirements made during the year. No additional depreciation will be recorded in 2002.

Pumping and Purchased Water Statistics (Page W-12)

We do not make an estimation of water used for main flushing and water treatment.

Water Mains (Page W-17)

Additions were paid for by developers, the municipality, and the utility.

Water Services (Page W-18)

Additions were paid for by developers, the municipality, and the utility. Water Services permanently disconnected/retired represent very little cost, therefore no dollar adjustment was made. An entry will be made in 2002 to adjust dollar amount.

Meters (Page W-19)

Adjustments were made to reflect actual end of year balances.

Hydrants and Distribution System Valves (Page W-20)

The Public Service Commission no longer regulates valve and hydrant testing. We follow the recommendations of the DNR which states that we should test them every three years. Therefore, we test one-third annually.
